

Department of Administrative Services Income Offset Program

ISSUE

This **Issue Review** examines the Income Offset Program administered by the Department of Administrative Services (DAS). Money owed to the state and local governments is offset or withheld from individuals and vendors to recover delinquent payments.

AFFECTED AGENCIES

Departments of Administrative Services, Revenue, Human Services, and Inspections and Appeals, the Judicial Branch, Iowa Workforce Development, the Regents Institutions, community colleges, and local governments

CODE AUTHORITY

Iowa Code sections [8A.504](#), [99D.28](#), [99F.19](#), and [99G.38](#)
Iowa Administrative Code [11.40](#)

BACKGROUND

The Income Offset Program began in the 1970s under the Department of Revenue (DOR).¹ During that time, state income tax refunds were withheld by the Department for liabilities owed to the Department and other state agencies. In 1989, the Program expanded to include payments issued to vendors.² In 2003, the Finance portion of the Department of Revenue and Finance became the State Accounting Enterprise (SAE) of the DAS and the new home of the Income Offset Program.

Iowa Code section [8A.504](#) permits the DAS-SAE to recover delinquent payments owed to state and political subdivisions by withholding payments that would otherwise be paid to individuals and vendors.³ The DAS-SAE applies the money toward the debt an individual or vendor owes to the state of Iowa or local governments.⁴ For example, if an individual or vendor qualifies for a

¹ The Department of Revenue became the Department of Revenue and Finance in 1986 as a result of government reorganization and returned back to the Department of Revenue when the Department of Administrative Services (DAS) was created in 2003.

² A vendor is anyone selling or providing goods or services in the state.

³ Iowa Code sections [8A.504](#), [99D.28](#), and [99F.19](#) use the word "setoff" and Iowa Code section [99G.38](#) and Iowa Administrative Rules Chapter [11.40](#) use the word "offset." For the purposes of this **Issue Review**, the words "setoff" and "offset" have the same meaning.

⁴ Iowa Code section [8A.504](#) defines a "Public agency" as a board, commission, department, including the Department of Administrative Services, or other administrative office or unit of the State of Iowa or any other State entity reported in the Iowa Comprehensive Annual Financial Report, or a political subdivision of the State, or an office or unit of a political subdivision. "Public agency" does include the clerk of the district court as it relates to the collection of a qualifying debt. "Public agency" does not include the General Assembly or the Governor. The DAS offsets for the IRS, but they are based on levies or garnishments received from the IRS.

state tax refund from the DOR, but also owes child support to the Department of Human Services (DHS), the amount owed the DHS would be deducted from the state tax refund prior to issuance.⁵

Debt owed to state agencies is paid in the following priority order:⁶

1. Any state tax claims owed to the DOR under Iowa Code section [422.73](#).⁷
2. Claims filed by the Child Support Recovery Unit or Foster Care Recovery Unit.
3. Claims filed by the clerk of the district court.
4. Claims filed by the College Student Aid Commission.
5. Claims filed by the Investigative Division of the Department of Inspections and Appeals.
6. All other claims filed by public agencies under Iowa Code section [8A.504](#) as determined by the date of liability were listed with DAS.

Prior to placing a debt in the Income Offset Program, the public agency (debt holder) must enter into a Memorandum of Understanding (MOU) with the DAS that outlines the costs, responsibilities of the parties, and methods for payment of the offset funds. The amount of debt placed in the Program cannot be less than \$50. Payments of \$50 or more can be held for offset except when the source of the claim is a tax refund or tax rebate, in which case the payment may be a minimum of \$25.

The DAS charges a \$7 administrative fee for costs incurred to the public agency requesting placement of the debt into the Offset Program.⁸ The administrative fee is deducted from the gross proceeds collected through the Offset Program. The administrative fee covers the Program costs including salaries, supplies, equipment, and system modification and development costs, or indirect costs such as office space, security, or utility costs.

The following is a list of the offset methods used to collect delinquent debt through the Income Offset Program:

- **State Tax Offset** — State tax refunds are offset against a taxpayer's outstanding tax liability and for debt owed to other state or local political subdivisions.⁹
- **Vendor Offset** — Payments being issued to vendors for goods and services rendered to the state are offset against the vendor's outstanding tax liability and any other debt owed.¹⁰
- **Lottery Offset** — Lottery winnings of \$600 or more are offset against a taxpayer's outstanding tax liability and any other debt owed.¹¹
- **Casino or Racetrack Offset** — Any casino or racetrack winnings of \$1,200 or more are run against the state debtor file and offset against a taxpayer's outstanding tax liability and any other debt owed.¹² Iowa is the first state in the nation with this type of offset.

⁵ <https://das.iowa.gov/state-accounting/offset-program>.

⁶ Iowa Code section [8A.504\(3\)](#).

⁷ Includes all state tax claims such as state income tax, sales tax, withholding tax, and corporate tax.

⁸ The administrative fee began in 1992 at \$5; it was reduced to \$4 in 1998; it was increased to \$5 in 2002; and since January 1, 2006, has been \$7. The fee pays for office space rent, phones, utilities, and general overhead as well as salaries for 3 full-time employees and up to an additional 7 part-time staff during tax season for a total of 10 employees. The costs associated with the Program are estimated to be between \$700,000 and \$800,000 based on current expenses.

⁹ Iowa Code section [422.73](#); vendor offset does not apply to federal or veterans assistance payments.

¹⁰ Iowa Code section [422.73](#).

¹¹ Iowa Code section [99G.38](#).

¹² Iowa Code sections [99D.28](#) and [99F.19](#).

- **Great Iowa Treasure Hunt Payments** — Payments owed claimants are retained if any debt is owed to state or local agencies.

Items that cannot be offset against debt in Iowa include Social Security income, pension payments, and veterans benefits. In addition, employee expense reimbursements, travel reimbursements, or salary advances are not eligible to be offset. Also, the DAS Income Offset Program does not hold federal income tax refunds.

The Director of the DAS has the discretion to make the final determination to offset a debt, depending on the cost-effectiveness of the process involved. If the total anticipated collection costs will exceed the amount of the claim, the offset will most likely not occur. The following are some examples when using the offset program might not be cost effective in recovering the debt:¹³

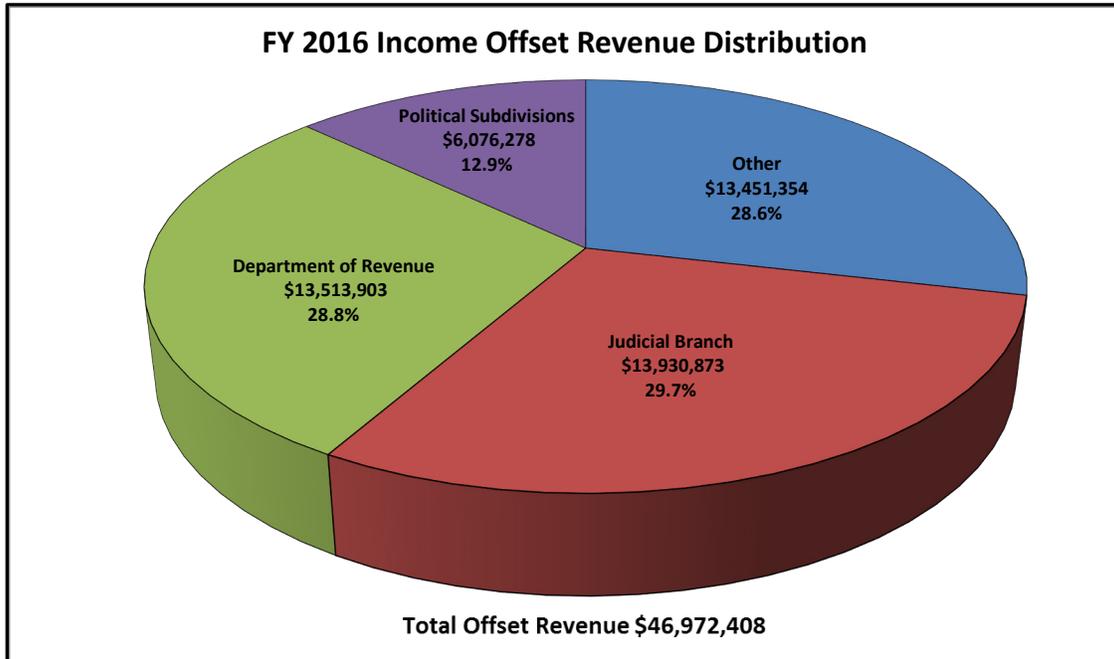
- A debtor has ceased business operations for an extended period of time.
- A business has changed its organizational structure such as from a sole proprietorship to a partnership or corporation.
- A debt has been placed with a private collection firm and it appears likely that the firm will collect on the debt.
- The age or health of a debtor is such that it is unlikely that the debtor will be receiving any payments from a public agency.
- The debtor is a foreign student who has left the country.
- The debtor is in bankruptcy.
- Pursuant to statute or federal regulations, certain agencies cannot write off debts. If the debt to one of these agencies has been owed for a substantial amount of time, it may be reasonable to assume that referral may not be cost effective (e.g., the debtor has changed his or her name or address or for some other reason would be impossible to locate).

An appeal of a debt liability is made to the agency that set up the debt file. The debtor may also contest the validity of the offset or the right of the offset by mailing written notification to the DAS. The DAS provides procedures and remedies for contesting the validity of the offset under Iowa Administrative Code [11.7](#). If the debt is being collected through a Memorandum of Understanding (MOU) with the DAS and a local government entity such as a city, the city is responsible for conducting the appeal.

CURRENT SITUATION

In FY 2016, the Income Offset Program collected approximately \$47.0 million. Of this amount, \$37.0 million, or 78.8%, was recovered on behalf of public agencies. The money recovered through the Program is returned to the respective public agency and applied to the various funding sources. The **pie chart** shows an overview of the FY 2016 Offset Program distributions. **Attachment A** includes the FY 2016 DAS Income Offset Program report.

¹³ Iowa Admin. Code [11-40.3](#).



The total offset amount collected for FY 2009 was \$25.3 million, compared to \$47.0 million in FY 2016. This is an increase of \$21.7 million, or 85.8%. The increase over time was caused, in part, by the expansion of the Income Offset Program to include cities, counties, and other entities. The debt collected for political subdivisions for that same time period increased from \$2.3 million in FY 2009 to \$6.1 million in FY 2016, a difference of \$3.8 million, or 165.3%. During this same time period, debt collected and returned to state departments increased from \$22.0 million to \$37.0 million, an increase of \$15.0 million (68.2%).

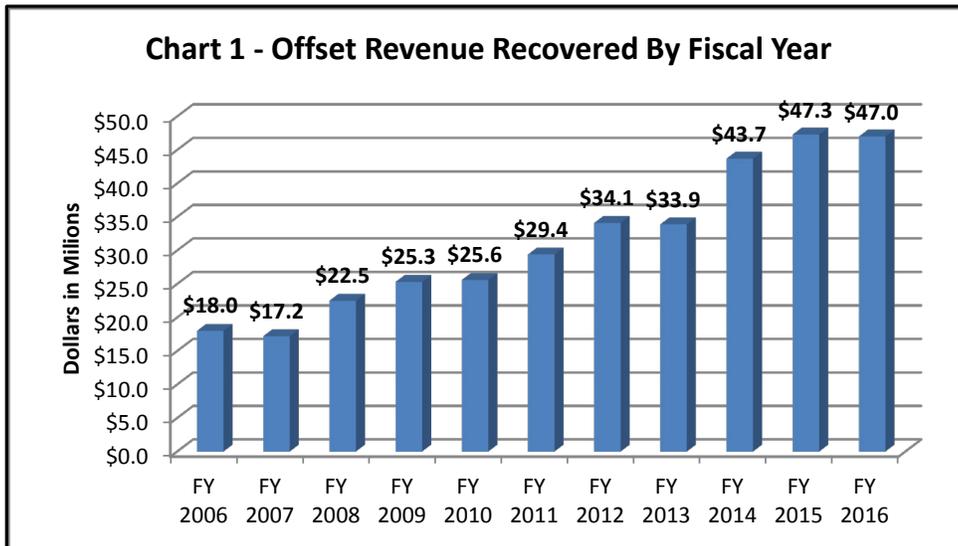


Chart 1 illustrates the amount of offset revenue or “bad debt” recovered by the state of Iowa through the Income Offset Program. Two of the biggest changes that impacted offset revenue include decreasing the minimum offset threshold amount for casino and racetrack winnings from

\$10,000 to \$1,200 beginning on July 1, 2011,¹⁴ and the expansion of the use of offsets by political subdivisions that began as a pilot project in July 2005.¹⁵

Iowa Casinos Income Offset Program

For FY 2016, casino offsets totaled \$3.8 million. This is an increase of approximately \$400,000 from the prior year and is a subset of the total \$47.0 million collected through the DAS Income Offset Program. The \$3.8 million was distributed as follows:

FY 2016 Total Casino Offsets	
Department of Revenue	\$ 1,506,141
Judicial Branch	1,137,520
Department of Human Services	789,643
Other State Agencies	159,347
Cities	76,523
Community Colleges	56,554
Municipal Utilities	39,397
Universities	29,735
Housing Authorities	5,395
Counties	3,681
	\$ 3,803,936

Political Subdivision Pilot Program Expansion

Although enacted July 1, 2005, the pilot program officially began collections in February 2006 and included five entities: the city of Marshalltown, Muscatine Power and Water, the Dubuque County Sheriff's Office, the city of Council Bluffs, and Des Moines Area Community College (DMACC). A year later the pilot expansion was signed into law in April 2006 and implemented in July 2006.¹⁶ The expansion permitted a large number of cities, counties, and other eligible entities to participate in the offset process, that over time may increase the amount of debt eligible to be collected through the offset process. The number of political subdivisions and state agencies participating for FY 2016 included the following: 197 cities, 12 community colleges, 10 counties, 14 housing authorities, 59 municipal utilities, and 25 state agencies.

OFFSET PROGRAM REVENUE DISTRIBUTION

The Judicial Branch uses the offset program to recover outstanding court debt. Court debt is paid to the clerk of the district court. Any debt recovered by the Judicial Branch is deposited into the State General Fund. In addition to the offset program, the Judicial Branch has other methods and procedures for collecting outstanding debt that are outlined in the [Court Debt Collection Issue Review](#) published by the Legislative Services Agency (LSA) on February 17, 2016. For FY 2016, debt recovered on behalf of the Judicial Branch was approximately 29.7% of the total debt recovered through the offset program.

¹⁴ [2010 Iowa Acts, ch. 1031, §§171 and 173](#); Iowa Code sections [99D.28\(1\)](#) and [99F.19\(1\)](#).

¹⁵ [2005 Iowa Acts, ch. 52](#).

¹⁶ [2006 Iowa Acts, ch. 1072, §4](#); Iowa Code § [8A.504\(1\)\(c\)](#).

The DOR uses the offset program to recover outstanding taxes owed to the state and federal governments.¹⁷ Unless the debt recovered through the offset program is from taxes or fees that are statutorily required to be deposited in another fund, the money is deposited in the State General Fund (i.e., new vehicle registrations are deposited into the Road Use Tax Fund). For FY 2016, debt recovered on behalf of the DOR was approximately 28.8% of the total debt recovered through the offset program.

The following is additional information on the agencies that make up the “political subdivisions” and “other” categories, showing the total distribution of revenue for FY 2016 by agency for these categories:¹⁸

FY 2016 OFFSET PROGRAM DISTRIBUTIONS FOR POLITICAL SUBDIVISIONS AND OTHER

Political Subdivisions			Other		
Type	Amount	Percent	Type	Amount	Percent
Cities	\$ 2,840,489	46.75%	Department of Human Services	\$ 4,191,462	31.16%
Community Colleges	2,215,251	36.46%	Iowa Workforce Development	3,973,186	29.54%
Municipal Utilities	732,370	12.05%	Internal Revenue Service	3,073,630	22.85%
Counties	154,317	2.54%	Department of Inspections and Appeals	1,062,534	7.90%
Housing Authorities	133,851	2.20%	Iowa State University	399,503	2.97%
Total	<u>\$ 6,076,278</u>		University of Northern Iowa	191,621	1.42%
			University of Iowa	245,654	1.83%
			Other State Agencies	313,764	2.33%
			Total	<u>\$ 13,451,354</u>	

OFFSET (SETOFF) PROGRAMS IN OTHER STATES

Comparing offset programs across different states is challenging because the enacting statutes and rules governing the programs differ so much between the states. The definition of “debt” is very broad and in many instances, the types of debt eligible for each program are not always specifically identified. Below are a few examples of programs in other states.

Kansas administers a Setoff Program enacted in 1981 that permits the Kansas Department of Administration to set off moneys Kansas owes to vendors and individuals against debts those vendors and individuals owe the state.¹⁹ The program was expanded to include municipalities in 1993 and district courts in 1996. The debt amount must be \$25 or more and the creditor agency must have made at least three attempts to collect the debt prior to submitting the debt to the Setoff Program. The [Setoff Program](#) keeps a percentage of the amount collected and transfers the net amount to the creditor agency. State agencies receive 83.0% of the gross amount collected and municipalities receive 81.0%, or 76.0% if the collection of debt required the Setoff Program to research debtor information. Upon receipt of the net amount from the Setoff Program, the creditor agency credits their debtors’ record account balance for the full gross amount that was set off for that debt. A debt remains in the Setoff Program for as long as the referring agency decides to leave the debt in the Program. The following link provides some examples of debts collected through the Program in Kansas: [Setoff Program Debt Examples](#).

¹⁷ The Department of Revenue has a separate agreement with the IRS regarding the offset of taxes that the Department of Administrative Services is not involved in.

¹⁸ “Other State Agencies” include the Department of Corrections, Community-Based Corrections Districts, Economic Development, the Department of Commerce, the Iowa Attorney General’s Office, the Department of Natural Resources, College Aid, Public Defense, IPERS, State Fair Board, Department of Agriculture, Iowa Lottery, Department of Administrative Services, and the Department of Human Services Woodward and Glenwood facilities.

¹⁹ [Kansas Setoff Program](#); [K.S.A. 75-6201 et seq.](#)

West Virginia has a [Magistrate Court Income Tax Refund Offset Program](#) and a [Municipal Court Income Tax Refund Offset Program](#) that permit the courts to notify the West Virginia State Tax Commissioner of certain unpaid magistrate court costs or municipal court costs, fines, forfeitures, and penalties. The state tax department will then withhold the unpaid amounts from any individual's personal income tax refund due. The debt amount must be \$50 or more to participate in the Program. The State Tax Commissioner is authorized to deduct a \$25 administrative fee from the refund for the cost of maintaining the Program.²⁰

Kentucky, through the [Kentucky Department of Revenue](#), administers a [State Claims Program](#) to satisfy any outstanding tax liability of an employed taxpayer or contracts with an agency of the Commonwealth of Kentucky.²¹ The entire amount of payment to the taxpayer is diverted to pay the outstanding tax liability. The following is a list of taxpayers that qualify for State Claims action:

- Employees of the Commonwealth of Kentucky.
- Taxpayers due a Kentucky Highway Use Tax refund.
- Taxpayers due a vehicle registration refund.
- Taxpayers due a payment on a business contract with the Commonwealth of Kentucky.
- Some medical professionals (doctors, pharmacists, medical centers, etc.), if receiving Medicare/Medicaid claims payments through the Health and Family Services Cabinet.
- Kentucky National Guard employees.
- University and community college employees.
- Certain county sheriffs and county attorneys.

Kentucky also permits the following [license suspensions/revocations](#) when a tax debt has not been paid:²²

- Driver's license suspension.
- Motor vehicle registration suspension.
- Professional license revocation/suspension.
- Alcoholic beverage control liquor license denial or revocation.
- Mine license denial or revocation.

New Jersey has state reciprocity agreements with Maryland, New York, and Connecticut. The agreements provide that these states will send individual income tax refunds to New Jersey to offset the outstanding New Jersey income tax liability of a taxpayer. In turn, New Jersey will send individual income tax refunds to Maryland, New York, and Connecticut to offset debts owed in those states.²³ New Jersey also withholds individual income tax refunds, saver rebates, and homestead rebates from taxpayers that have outstanding tax debts to other state agencies and/or the Federal Treasury.

Minnesota authorizes its Department of Revenue, through the [Minnesota Revenue Recapture Program](#), to intercept (or recapture) individual tax refunds to pay debts owed to other state agencies, the University of Minnesota, and certain local government entities. Refunds eligible for recapture include individual income tax refunds, political contribution refunds, property tax

²⁰ West Virginia [Magistrate Offset Program](#) (W. Va. Code [§50-3-2c](#)) and [Municipal Offset Program](#) (W. Va. Code [§8-10-2b](#)).

²¹ [KRS 44.030](#).

²² [KRS 131.1817](#); [KRS 243.500](#); [KRS 131.181](#).

²³ [New Jersey Department of the Treasury](#).

refunds, sustainable forest tax payments, awards from the Minnesota Joint Senate-House Claims Subcommittee, and lottery prizes of \$600 or more.²⁴ State tax debts are paid first, and funds are then applied to outside agencies that have submitted claims. The debt is paid in the following order:

1. State taxes.
2. Child support.
3. Court-ordered restitution.
4. Health care.
5. Claims by other Minnesota agencies, such as student loans and other debts, with the oldest debt given first priority.
6. Claims by government agencies from other states.
7. IRS claims.

To qualify for the Revenue Recapture Program, the debt must be \$25 or more. Claims are in effect until the debt is paid or canceled. No fee is due when the claim is filed, but if a refund is intercepted, a \$15 fee for each claim offset will be deducted from the debtor's refund.

SUMMARY

Debt collection programs differ among the various states including having different qualifying minimum debt threshold amounts and differing amounts of money the collecting agency can retain as a percentage or set dollar amount from the debt collected. Some states administer programs that offset certain past-due debts by withholding an individual's state income tax refund. The offset of an individual's income tax refund means that part or all of the refund amount is used to reduce or pay off the qualifying debt owed to a state agency or political subdivision. In some instances, this includes reciprocity agreements with other states for income tax refunds. Other state program offsets include vendor offsets, state agency offsets, judicial offsets, levy offsets, professional licensure revocations, and lottery prize withholding.

The Iowa DAS Income Offset Program has been a successful method for collecting debt owed to the State of Iowa and political subdivisions. The Program appears to be somewhat unique in that Iowa was the first state to offset racetrack and casino winnings of \$1,200 or more.

Over the past 10 years, the Program has experienced a consistent increase in the amount of funds received. This can be explained, in part, by the law changes in the mid-2000s that permitted local governments and other political subdivisions to place debt owed to them into the Program. As more and more political subdivisions participated in the Program, the total amount eligible for collection increased as well.

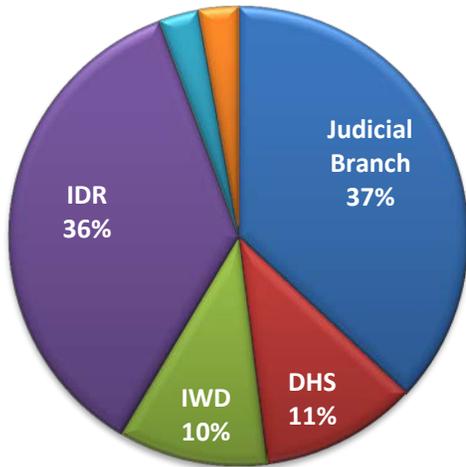
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²⁴ Minnesota statute sections [270A.01-270A.12](#); [270A.03](#) and [270C.41](#); [Minnesota Revenue Recapture Fact Sheet](#).

Income Offset Fiscal Year 2016 Total Offset

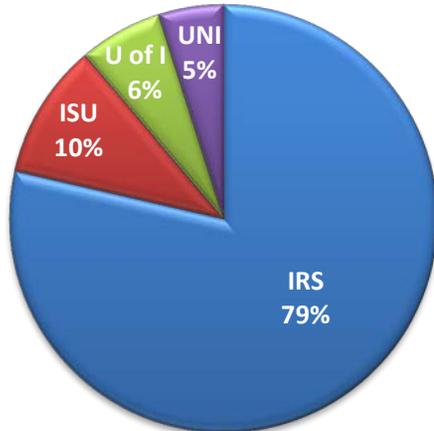
\$46,972,408

Overview of Offset Distribution



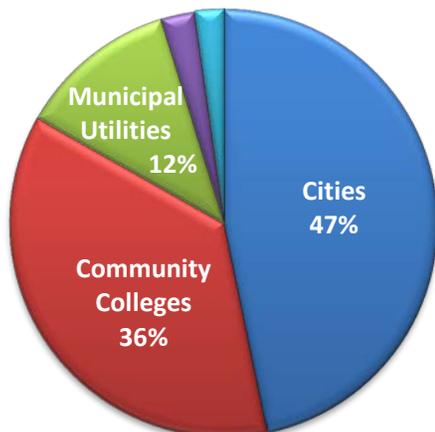
State of Iowa Departments

\$13,930,873	Judicial Branch
\$13,513,903	Dept. of Revenue (IDR)
\$4,191,462	Dept. of Human Services (DHS)
\$3,973,186	IA Workforce Development (IWD)
\$1,062,534	Dept. of Inspections & Appeals 3%
\$313,764	*Other State Agencies 3%
\$36,985,722	Total



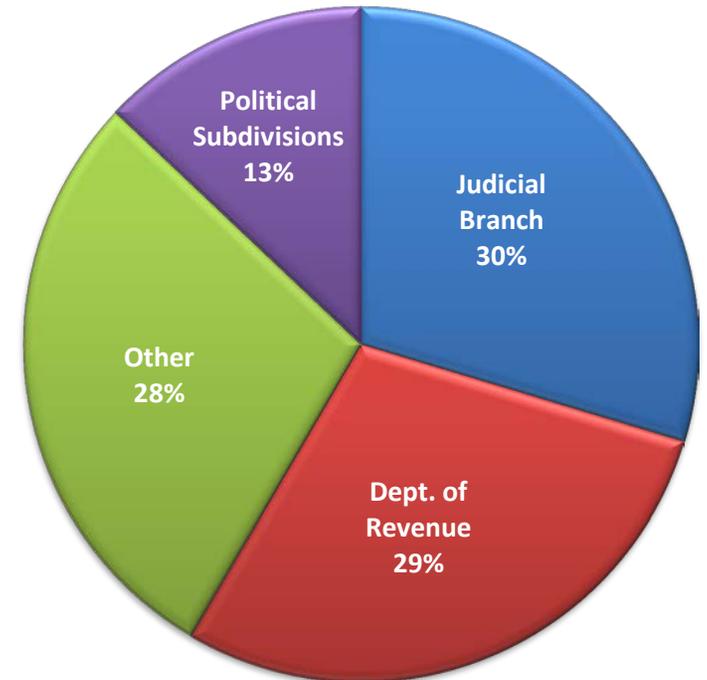
Universities & Internal Revenue Service

\$3,073,630	Internal Revenue Service (IRS)
\$399,503	Iowa State University (ISU)
\$245,654	University of Iowa (U of I)
\$191,621	University of Northern Iowa (UNI)
\$3,910,408	Total



Political Subdivisions

\$2,840,489	Cities
\$2,215,251	Community Colleges
\$732,370	Municipal Utilities
\$154,317	Counties 3%
\$133,851	Housing Authorities 2%
\$6,076,278	Total



See following page for breakdown of:

*Other State Agencies
Political Subdivisions

Other State Agencies and Political Subdivisions

<u>Cities</u>	<i>Cities Continued</i>	<i>Cities Continued</i>	<i>Cities Continued</i>	<i>Cities Continued</i>	<u>Housing Authorities</u>	<i>Municipal Utilities Continued</i>	<i>Other State Agencies Continued</i>
1,222,109 Davenport	3,977 Montezuma	1,604 Elkader	622 Durant	101 Worthington	35,725 Region XII	3,795 Greenfield Utilities	5,849 College Student Aid
202,708 Muscatine	3,840 Sheldon	1,552 Preston	619 Lake City	100 Slater	15,083 Oskaloosa	3,446 Milford Utilities	5,499 DHS-Serv Support
166,865 Des Moines	3,646 Anamosa	1,546 Danville	592 Neola	93 Missouri Valley	14,638 Northwest IA	3,272 Villisca Power	3,314 IA Attorney General
112,067 West Des Moines	3,352 Mapleton	1,544 Stanwood	586 Burt	83 Grand Mound	13,105 Sioux City	2,869 Perry Works	2,449 DHS-Glenwood
97,924 Dubuque	3,220 Shennandoah	1,457 Sutherland	563 Clarence	75 Sidney	11,730 Region XII Council	2,692 Marshalltown Waterworks	2,405 IA State Fair Board
84,904 Iowa City	3,147 Monroe	1,389 New Hampton	559 Urbana	66 Seymour	10,199 Central IA Region	2,636 Albia Waterworks	1,852 Dept. Agriculture
82,230 Council Bluffs	3,106 Cherokee	1,363 Dike	530 Titonka	57 Holstein	8,765 Mason City	2,452 Hopkinton Utilities	1,346 IWD-Wages
80,496 Fort Dodge	3,080 Hawarden	1,360 Bellevue	527 Correctionville	56 Fonda	8,122 Evansdale	2,319 New London Utilities	1,206 IA Lottery
71,137 Windsor Heights	3,050 Bedford	1,331 Farmhamville	526 Anthon	43 George	5,019 Fort Madison	2,044 Corning Utilities	1,081 Dept. Commerce
44,324 Mason City	2,959 Camanche	1,330 Buffalo	524 Galva	\$2,840,489	4,420 Albia	1,959 Gowrie Utilities	275 Veterans Home
41,772 Burlington	2,924 Onawa	1,328 Sumner	514 Luana	Cities	2,430 Keokuk	1,820 State Center Utilities	205 Dept. Admin Services
40,490 Altoona	2,922 Leon	1,314 Ottumwa	512 Pomeroy	Community Colleges	1,746 Council of Gov't Inc	1,798 Ogden Utilities	135 Dept. Public Defense
34,549 Clive	2,861 Colfax	1,306 Mechanicsville	511 Grafton	455,792 DMACC	1,458 East IA Region	1,780 Coggon Light Plant	105 ITERS
31,524 Ankeny	2,850 Lake View	1,297 Monona	509 Paulina	426,538 Hawkeye	1,411 North Iowa Region	1,721 Lake Park Utilities	58 DHS-Woodward
29,842 Indianola	2,839 Brighton	1,276 Tripoli	507 Coggon	289,922 Indian Hills	\$133,851	1,504 Lenox Utilities	\$313,764
29,217 Urbandale	2,734 Wall Lake	1,234 Alton	505 Dyersville	258,708 Western IA Tech	Housing Authorities	1,422 Cascade Utilities	Other State Agencies
25,594 Marshalltown	2,710 Belle Plaine	1,188 Larchwood	501 Postville	187,811 Iowa Western	Municipal Utilities	1,248 Centerville Waterworks	
20,759 Bloomfield	2,700 Lake Mills	1,126 Graettinger	496 Lisbon	179,855 Iowa Central	286,653 Clinton Utilities	1,049 Woodbine L & P	
18,144 Wetster City	2,651 Redfield	1,118 Aurelia	487 Mount Ayr	94,238 North Iowa	88,256 Muscatine P&W	1,029 Lamoni Utilities	
14,765 Eldora	2,645 Stratford	1,107 Reinbeck	479 Swisher	91,666 Iowa Lakes	53,657 Indianola Utilities	962 McGregor Utilities	
13,932 Monticello	2,586 Aplington	1,067 Lenox	476 Primghar	78,785 Southeastern	53,206 Cedar Falls Utilities	870 Sanborn Utilities	
13,848 Waverly	2,585 Mediapolis	1,059 Oskaloosa	440 Odebolt	70,280 Northeast IA	30,376 Spencer Utilities	849 Grand Junction Utilities	
12,421 Clear Lake	2,570 Grinnell	1,052 Cumberland	426 Mitchellville	53,060 Southwestern	16,141 Independence L & P	788 Brooklyn Utilities	
12,257 Clinton	2,523 Manilla	1,014 Johnston	418 Wapello	28,596 Northwest IA	16,059 Harlan Utilities	761 Bancroft Utilities	
10,980 Red Oak	2,474 Parkerburg	983 Edgewood	405 Moulton	\$2,215,251	13,366 Ottumwa Waterworks	747 Sabula Utilities	
9,504 Estherville	2,458 Akron	983 Clarion	396 Center Point	Community Colleges	12,982 Marion Water Dept	746 Hiawatha Water Dept	
8,676 Newton	2,409 Panora	934 Pierson	391 Early	Counties	10,859 Keokuk Waterworks	714 Remsen Utilities	
8,274 Jesup	2,351 Carroll	908 Granger	378 Sibley	80,289 Johnson	8,911 Maquoketa Elec Utility	574 Eagle Grove Utilities	
8,186 Bondurant	2,293 Blainstown	906 Stanhope	378 Polk City	32,737 Dubuque	7,618 Alta Muni Utilities	415 Rock Rapids Utilities	
7,632 Carlisle	2,266 Ft Madison	851 Rock Rapids	355 Sully	9,671 Des Moines	7,573 Urbandale Water Utility	299 Knoxville Waterworks	
7,537 Oelwein	2,258 Earlville	834 Griswold	354 Melbourne	9,085 Calhoun	6,392 Stuart Muni Utilities	125 West Point Utilities	
6,805 West Liberty	2,202 Maquoketa	819 Dow	342 Belmont	8,426 O'Brien	6,336 Laurens Muni Utilities	\$732,370	
6,761 Wellman	2,170 Gilmore City	798 Villisca	339 Exira	5,079 Osceola	6,091 Montezuma Muni Utilities	Municipal Utilites	
6,677 DeWitt	2,152 Denver	784 Prairie City	331 Ida Grove	4,038 Wright	5,883 Atlantic Muni Utilities	*Other State Agencies	
6,589 Boone	2,141 Essex	781 La Porte	321 Adel	3,027 Iowa	5,547 Osceola Waterworks	71,133 6th Judicial District	
6,532 Strawberry Pt	2,140 Breda	755 Tabor	304 Walnut	1,308 Benton	5,420 Altoona Utilities	55,355 1st Judicial District	
6,342 Sergeant Bluffs	2,131 Everly	752 Laurens	272 Stanton	657 Lyon	5,320 Traer Utilities	54,613 5th Judicial District	
5,715 Knoxville	2,100 Orange City	741 Corwith	265 Dunkerton	\$154,317	5,205 Manning Light Plant	24,673 Economic Dev	
5,703 Guttenberg	1,989 Charles City	738 Lohrville	253 Nora Springs	Counties	5,003 Coon Rapids Utilities	17,346 8th Judicial District	
5,678 Clarinda	1,922 Dayton	726 Ackley	243 Rockford		4,829 Wilton Light & Power	17,197 2nd Judicial District	
4,933 Waukee	1,910 Sioux City	690 Hinton	192 Alta Vista		4,663 Denison Utilities	16,624 2rd Judicial District	
4,871 Garner	1,844 LeClaire	674 Roland	143 Marengo		4,623 Osage Utilities	9,069 Dept. Transportation	
4,781 Dysart	1,838 Afton	647 West Branch	142 Callender		4,528 La Porte City Utilities	8,533 DHS-Cherokee	
4,692 Norwalk	1,754 Renwick	639 Evansdale	130 Decatur City		4,146 Grundy Center Utilities	6,884 Dept. Natural Resources	
4,366 Hartly	1,645 Storm Lake	638 Hudson	122 Gilbert		4,022 Oskaloosa Water Dept	6,558 4th Judicial District	
4,017 Rolfe	1,635 Cedar Falls	634 Ruthven	112 Lake Park				
3,996 Eldridge	1,627 Epworth	628 Washington	102 Wellsburg				